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10 **UNITED STATES DISTRICT COURT**  
11 **CENTRAL DISTRICT OF CALIFORNIA**  
12 **SOUTHERN DIVISION**

13 UNITED STATES OF AMERICA

14 Plaintiff,  
15 v.

16 KREG M. EACRET; DEBRA S.  
17 HARRIS,

18 Defendants.  
19  
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Case No. 8:18-cv-00860

COMPLAINT TO REDUCE  
FEDERAL INCOME TAX  
ASSESSMENTS TO JUDGEMENT

21 Plaintiff, United States of America, by its undersigned counsel, for its  
22 complaint against the above-named defendants, alleges as follows:

23 **GENERAL ALLEGATIONS**

- 24 1. This is a civil action to reduce to judgment federal income tax assessments  
25 against defendants KREG M. EACRET and DEBRA S. HARRIS  
26 (hereinafter collectively referred to as “defendants”).  
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2. This action is brought at the direction of the Attorney General of the United States and at the request and with the authorization of the Chief Counsel of the Internal Revenue Service (“IRS”), a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. §§ 7401 and 7403.
3. The Court has jurisdiction over this action pursuant to 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1340 and 1345.
4. Venue for the action is within the Central District of California under 28 U.S.C. §§ 1391(b) and 1396.
5. Defendants are husband and wife, and reside in Orange County, which is located within this judicial district.

**COUNT ONE**  
**TO REDUCE FEDERAL INCOME TAX ASSESSMENTS TO**  
**JUDGEMENT**  
**(Against Defendants KREG M. EACRET and DEBRA S. HARRIS)**

6. The United States of America realleges paragraphs 1 through 6, above.
7. Defendants failed to timely file their income tax returns for the 2003, 2004, 2005, and 2006 tax years with the IRS.
8. Pursuant to 26 U.S.C. § 6020(b), the IRS prepared and filed income tax returns for defendant KREG M. EACRET for said years, and made subsequent assessments against him on the dates and in amounts below:
  - a. Tax year 2003, \$8,443 on May 26, 2008;
  - b. Tax year 2004, \$141,711 on May 26, 2008;
  - c. Tax year 2005, \$72,839 on August 24, 2009; and
  - d. Tax year 2006, \$85,230 on August 24, 2009.
9. In 2017, defendants filed joint returns for tax years 2003 through 2006 with the IRS resulting in additional assessments or abatements to the assessments as delineated in paragraph 7, above.

1 10. As a result of the joint tax returns by defendants for tax years 2003 through  
2 2006, defendant DEBRA S. HARRIS was also assessed the tax liabilities  
3 reported on the joint tax returns.

4 11. Defendants are jointly and severally liable for the following amounts of  
5 assessed tax, penalty, and interest for the 2003 through 2006 tax years, plus  
6 accrued penalties and interest provided by law, computed through May 10,  
7 2018, as follows:

- 8 a. Tax year 2003, \$18,077.18;
- 9 b. Tax year 2004, \$97,565.98;
- 10 c. Tax year 2005, \$31,298.19; and
- 11 d. Tax year 2006, \$53,051.64.

12 12. Despite timely notice and demand for payment of the assessments described  
13 above, defendants have neglected, failed, or refused to pay said assessments,  
14 and there remains due and owing, jointly and severally from defendants on  
15 the assessments, as of May 10, 2018, the sum of \$199,992.99, plus accrued  
16 interest, penalties, collection costs, and other statutory additions as provided  
17 by law, including all lien fees and collection costs incurred before or after  
18 the filing of this Complaint, minus any payments, credits or reversals made  
19 after May 10, 2018.

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21 WHEREFORE, plaintiff United States of America prays that the Court:

- 22 A. Enter judgment in favor of the United States of America and jointly and  
23 severally against defendants for unpaid income tax for taxable years 2003  
24 through 2006, in the amount of \$199,992.99 plus interest, penalties, and  
25 other statutory additions as provided by law, accruing after May 10, 2018,  
26 including all lien fees and collection costs incurred before or after the filing  
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1 of this Complaint, in accordance with the applicable provisions of the  
2 Internal Revenue Code, Title 26, United States Code.

3 B. Award plaintiff United States of America its costs and such other further  
4 relief as is just and proper.

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6 Respectfully submitted,

7 NICOLE T. HANNA  
8 United States Attorney  
9 THOMAS D. COKER  
10 Assistant United States Attorney  
11 Chief, Tax Division

12 DATED: 5/16/2018

/s/ Valerie L. Makarewicz  
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14 Assistant United States Attorney  
15 Attorneys for United States of America  
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